

Financial Statement – Balance Sheet

Provided by: AXIOMTEK CO., LTD.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2016/09/30	2015/12/31	2015/09/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents			
Total cash and cash equivalents	641,655	559,006	435,290
Current financial assets at fair value through profit or loss			
Total current financial assets at fair value through profit or loss	0	98,013	0
Notes receivable, net			
Notes receivable, net	6,877	9,407	11,143
Accounts receivable, net			
Accounts receivable, net	597,720	600,180	621,632
Accounts receivable due from related parties, net			
Accounts receivable due from related parties, net	70	5	6
Other receivables			
Other receivables, net	19,958	14,072	24,641
Current tax assets			
Total current tax assets	20,978	2,035	1,285
Inventories			
Total inventories	750,896	975,223	973,877
Prepayments			
Total prepayments	14,955	26,066	22,750
Other current assets			
Total other current assets	5,040	2,121	4,134
Total current assets	2,058,149	2,286,128	2,094,758
Non-current assets			
Non-current financial assets at cost			
Non-current financial assets at cost, net	923	923	923
Property, plant and equipment			
Total property, plant and equipment	486,279	504,890	499,056
Intangible assets			
Total intangible assets	135,682	141,829	148,562
Deferred tax assets			
Total deferred tax assets	45,846	46,534	36,050
Other non-current assets			
Other non-current assets, others			
Total other non-current assets, others	10,388	10,233	9,406
Total other non-current assets	10,388	10,233	9,406
Total non-current assets	679,118	704,409	693,997
Total assets	2,737,267	2,990,537	2,788,755
Liabilities and equity			
Liabilities			
Current liabilities			
Short-term borrowings			
Total short-term borrowings	140,000	10,000	103,000
Notes payable			
Total notes payable	874	825	460
Accounts payable			
Total accounts payable	368,991	501,779	458,147
Accounts payable to related parties			
Total accounts payable to related parties	4,694	48,077	8,381
Other payables			
Total other payables	259,089	315,861	264,373
Current tax liabilities			
Total current tax liabilities	40,024	74,505	58,951
Current provisions			
Total current provisions	1,327	1,327	1,377
Other current liabilities			
Total other current liabilities	35,035	46,498	21,637
Total current liabilities	850,034	998,872	916,326
Non-current liabilities			
Long-term borrowings			
Total long-term borrowings	117,535	128,319	133,096
Deferred tax liabilities			
Total deferred tax liabilities	68,255	73,592	65,217
Other non-current liabilities			
Total other non-current liabilities	50,810	51,540	40,309
Total non-current liabilities	236,600	253,451	238,622
Total liabilities	1,086,634	1,252,323	1,154,948
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	790,310	790,310	788,070
Advance receipts for share capital	0	0	4,614
Total capital stock	790,310	790,310	792,684
Capital surplus			
Total capital surplus	156,071	143,033	136,371
Retained earnings			
Legal reserve	331,163	288,752	294,857
Unappropriated retained earnings (accumulated deficit)			
Total unappropriated retained earnings (accumulated deficit)	333,221	441,283	335,620
Total retained earnings	664,384	730,035	630,477
Other equity interest			
Total other equity interest	4,831	29,689	33,619

Treasury shares	0	0	0
Total equity attributable to owners of parent	1,615,596	1,693,067	1,593,151
Non-controlling interests	35,037	45,147	40,656
Total equity	1,650,633	1,738,214	1,633,807
Total liabilities and equity	2,737,267	2,990,537	2,788,755
Number of share capital awaiting retirement	0	0	0
Equivalent issue shares of advance receipts for ordinary share	0	0	224,000
Number of shares in entity held by entity and by its subsidiaries	0	0	0

Financial Statement – Income Statement

Provided by: AXIOMTEK CO., LTD.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2016/3rd	2015/3rd	2016/01/01To2016/09/30	2015/01/01To2015/09/30
Statement of comprehensive income				
Operating revenue				
Total operating revenue	1,194,704	1,230,720	3,542,296	3,402,852
Operating costs				
Total operating costs	746,452	782,422	2,225,991	2,167,194
Gross profit (loss) from operations	448,252	448,298	1,316,305	1,235,658
Gross profit (loss) from operations	448,252	448,298	1,316,305	1,235,658
Operating expenses				
Selling expenses				
Total selling expenses	158,960	160,614	492,265	460,154
Administrative expenses				
Total administrative expenses	28,838	31,261	86,112	84,406
Research and development expenses				
Total research and development expenses	120,703	109,743	354,469	299,923
Total operating expenses	308,501	301,618	932,846	844,483
Net operating income (loss)	139,751	146,680	383,459	391,175
Non-operating income and expenses				
Other income				
Total other income	3,710	13,212	21,167	17,496
Other gains and losses				
Other gains and losses, net	-21,363	42,492	-33,397	24,433
Finance costs				
Finance costs, net	922	805	2,498	2,371
Total non-operating income and expenses	-18,575	54,899	-14,728	39,558
Profit (loss) from continuing operations before tax	121,176	201,579	368,731	430,733
Tax expense (income)				
Total tax expense (income)	26,174	46,332	82,939	103,814
Profit (loss) from continuing operations	95,002	155,247	285,792	326,919
Profit (loss)	95,002	155,247	285,792	326,919
Other comprehensive income				
Components of other comprehensive income that will be reclassified to profit or loss				
Exchange differences on translation	-20,021	40,893	-31,057	16,867
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-3,404	6,951	-5,280	2,867
Components of other comprehensive income that will be reclassified to profit or loss	-16,617	33,942	-25,777	14,000
Other comprehensive income, net	-16,617	33,942	-25,777	14,000
Total comprehensive income	78,385	189,189	260,015	340,919
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	91,125	149,644	274,182	315,213
Profit (loss), attributable to non-controlling interests	3,877	5,603	11,610	11,706
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	75,120	182,549	249,324	328,562
Comprehensive income, attributable to non-controlling interests	3,265	6,640	10,691	12,357
Basic earnings per share				
Total basic earnings per share	1.15	1.90	3.47	4.00
Diluted earnings per share				
Total diluted earnings per share	1.13	1.87	3.39	3.93

Financial Statement – Statements of Changes in Stockholders' Equity

Provided by: AXIOMTEK CO., ID.
 Financial year: Yearly
 Unit: NT\$ thousand

2016/09/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

	Ordinary share	Total share capital	Capital surplus	Legal reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Total other equity interest	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	790,310	790,310	143,033	288,752	441,283	730,035	29,689	29,689	1,693,067	45,147	1,738,214
Legal reserve appropriated				42,411	-42,411	0			0		0
Cash dividends of ordinary share					-339,833	-339,833			-339,833		-339,833
Profit (loss)					274,182	274,182			274,182	11,610	285,792
Other comprehensive income					0	0	-24,858	-24,858	-24,858	-919	-25,777
Total comprehensive income					274,182	274,182	-24,858	-24,858	249,324	10,691	260,015
Difference between consideration and carrying amount of subsidiaries acquired or disposed			177						177		177
Changes in non-controlling interests										-20,801	-20,801
Share-based payments			12,861						12,861		12,861
Total increase (decrease) in equity			13,038	42,411	-108,062	-65,651	-24,858	-24,858	-77,471	-10,110	-87,581
Equity at end of period	790,310	790,310	156,071	331,163	333,221	664,384	4,831	4,831	1,615,596	35,037	1,650,633

2015/09/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

	Ordinary share	Advance receipts for share capital	Total share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Total other equity interest	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	783,450	153	783,603	128,062	257,801	0	371,791	629,592	20,270	20,270	1,561,527	38,515	1,600,042
Legal reserve appropriated					37,056		-37,056	0			0		0
Cash dividends of ordinary share							-314,328	-314,328			-314,328		-314,328
Profit (loss)							315,213	315,213			315,213	11,706	326,919
Other comprehensive income							0	0	13,349	13,349	13,349	651	14,000
Total comprehensive income							315,213	315,213	13,349	13,349	328,562	12,357	340,919
Changes in non-controlling interests												-10,216	-10,216
Share-based payments				2,858							2,858		2,858
Others	4,620	4,461	9,081	5,451							14,532		14,532
Total increase (decrease) in equity	4,620	4,461	9,081	8,309	37,056		-36,171	885	13,349	13,349	31,624	2,141	33,765
Equity at end of period	788,070	4,614	792,684	136,371	294,857	0	335,620	630,477	33,619	33,619	1,593,151	40,656	1,633,807

Financial Statement – Statements of Cash Flows

Provided by: AXIOMTEK CO., LTD.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2016/01/01To2016/09/30	2015/01/01To2015/09/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	368,731	430,733
Profit (loss) before tax	368,731	430,733
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	38,391	32,341
Amortization expense	12,936	9,571
Provision (reversal of provision) for bad debt expense	298	1,189
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	13	100
Interest expense	2,498	2,371
Interest income	-1,267	-1,106
Share-based payments	12,861	2,858
Loss (gain) on disposal of property , plan and equipment	315	253
Loss (gain) on disposal of investments	-445	-652
Total adjustments to reconcile profit (loss)	65,600	46,925
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in financial assets held for trading	98,445	173,652
Decrease (increase) in notes receivable	2,530	-4,804
Decrease (increase) in accounts receivable	2,258	-65,741
Decrease (increase) in other receivable	-5,886	-11,687
Decrease (increase) in inventories	224,829	-193,518
Decrease (increase) in prepayments	11,111	-3,798
Decrease (increase) in other current assets	-2,919	-1,316
Total changes in operating assets	330,368	-107,212
Changes in operating liabilities		
Increase (decrease) in notes payable	49	268
Increase (decrease) in accounts payable	-176,171	127,998
Increase (decrease) in other payable	-56,364	-55,307
Increase (decrease) in other current liabilities	-11,148	-839
Total changes in operating liabilities	-243,634	72,120
Total changes in operating assets and liabilities	86,734	-35,092
Total adjustments	152,334	11,833
Cash inflow (outflow) generated from operations	521,065	442,566
Interest received	1,267	1,106
Interest paid	-2,498	-2,371
Income taxes refund (paid)	-136,835	-115,348
Net cash flows from (used in) operating activities	382,999	325,953
Cash flows from (used in) investing activities		
Acquisition of property, plant and equipment	-34,128	-25,997
Proceeds from disposal of property , plant and equipment	2,686	675
Acquisition of intangible assets	-8,578	-7,842
Increase in other non-current assets	-155	0
Net cash flows from (used in) investing activities	-40,175	-33,164
Cash flows from (used in) financing activities		
Increase in short-term loans	158,000	103,000
Decrease in short-term loans	-28,000	-15,200
Proceeds from long-term debt	0	4,379
Repayments of long-term debt	-5,057	-1,269
Decrease in other non-current liabilities	-730	-756
Cash dividends paid	-339,833	-314,328
Exercise of employee share options	0	14,532
Change in non-controlling interests	-21,720	-9,565
Net cash flows from (used in) financing activities	-237,340	-219,207
Effect of exchange rate changes on cash and cash equivalents	-22,835	-15,794
Net increase (decrease) in cash and cash equivalents	82,649	57,788
Cash and cash equivalents at beginning of period	559,006	377,502
Cash and cash equivalents at end of period	641,655	435,290
Cash and cash equivalents reported in the statement of financial position	641,655	435,290